

State of New Mexico - Taxation & Revenue Department
CERTIFICATE OF ELIGIBILITY FOR THE HIGH-WAGE JOBS TAX CREDIT

Who Must File. RPD-41289, *Certificate of Eligibility for the High-Wage Jobs Tax Credit*, is to be used by eligible employers to claim the high-wage jobs tax credit. Use Form RPD-41289 to certify the wages and benefits paid or distributed to an eligible employee during a qualified period for a qualified high-wage job. See the instructions for important definitions.

How to File. To apply for the High-Wage Jobs Tax Credit, complete Form RPD-41288 *Application for High-Wage Jobs Tax Credit*. Attach Form RPD-41289, *Certificate of Eligibility for the High-Wage Jobs Tax Credit*, for each qualified job in the eligible period claimed. If more than one eligible employee is employed in a qualified job within a qualified period, a certificate for each such employee must be attached to the same application. Summarize the total eligible jobs and the wages on Form RPD-41288. Submit the application and certificates to the Department for approval. Once approved, you may claim the credit against your modified combined tax liability by attaching Form RPD-41290, *High-Wage Jobs Tax Credit Claim Form*, to the CRS-1, E911 or TRS Form to which you wish to apply the credit. Any excess credit shall be refunded to the taxpayer. For assistance call (505) 476-3683.

Name of eligible employer	New Mexico CRS identification number
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Qualification verification

1. The date the qualifying job was created: _____ Job Title: _____
2. Name of eligible employee: _____ Last 4 digits of SSN: _____
3. The current qualifying period for this qualifying job is: _____ through _____
(mm-dd-yy) (mm-dd-yy)
4. The total number of employees with high-wage jobs on the day prior to the day the job was created. _____
5. The total number of employees with high-wage jobs on the last day of the current qualifying period. _____
6. The number of qualified periods previously claimed for this job: _____
7. During the current qualifying period, the employee listed on Line 2 was paid wages of \$40,000 or more if the qualifying job was located in Albuquerque, Las Cruces, Rio Rancho, Roswell, or Santa Fe, **or** the employee was paid wages of \$28,000 or more if the qualifying job was located anywhere else in New Mexico. Mark one. ☐ Yes ☐ No
8. Enter a unique number identifying this qualifying job. See instructions. _____

Compute the high-wage jobs tax credit

9. Total eligible wages and benefits paid to the eligible employee during this period were: \$ _____
10. Multiply Line 9 by 0.10 (10%). \$ _____
11. Enter the lesser of Line 10 or \$12,000. The high-wage jobs tax credit cannot exceed \$12,000 per qualifying period. See the instructions if more than one eligible employee occupied a qualifying job during a qualified period. \$ _____

I certify that: (Mark the boxes that apply and complete the required information.)

- ☐ 12. the person employed in this qualified period is a New Mexico resident and meets the definition of eligible employee as defined in 7-9G-1(H)(2) NMSA 1978 (see instructions).
- ☐ 13. wages and benefits paid to the eligible employee during this qualified period were: \$ _____ pursuant to Paragraphs (1), (2), and (3) of 26 U.S.C. Section 51(c).
- ☐ 14. the number of weeks during the qualifying period that the position was occupied by the employee named on this certificate: _____
- ☐ 15. the qualifying job is located: ☐ in Albuquerque, Las Cruces, Rio Rancho, Roswell, or Santa Fe
☐ anywhere else in New Mexico

Under penalty of perjury I declare that I have examined this claim, and to the best of my knowledge and belief it is true, correct and complete.

Signature of claimant _____ Date _____

Subscribed and sworn before me this _____ day of _____, 20 _____

Notary Public _____ My commission expires _____

State of New Mexico - Taxation & Revenue Department
CERTIFICATE OF ELIGIBILITY FOR THE HIGH-WAGE JOBS TAX CREDIT
INSTRUCTIONS

ABOUT THIS CREDIT: Eligible employers may earn the high-wage jobs tax credit for each qualifying high-wage job created on or after July 1, 2004 and prior to July 1, 2015. The amount of the credit is 10% of wages and benefits paid or distributed to an eligible employee in a high-wage job for a maximum credit of \$12,000 per qualified period.

HOW TO COMPLETE THIS FORM: Complete all information requested. Enter the name and the New Mexico CRS identification number of the employer. This must be the same name and number on Form RPD-41288, *Application for High-Wage Jobs Tax Credit*.

Qualification verification.

1. Enter the date the qualifying job was created. The job must be created between 7/1/04 and 6/30/15.
2. Enter the name of the eligible employee occupying the qualifying job. If more than one employee occupied the qualifying job during the current qualifying period, complete a separate Form RPD-41289 for each eligible employee.
3. Enter the qualifying period for which this credit is claimed. See the definition of "Qualifying Period" on this page.
4. Enter the total number of employees with qualified high-wage economic-based jobs employed by the eligible employer at the location at which the job is performed or based on the day prior to the day the qualifying job was created.
5. Enter the total number of employees with qualified high-wage economic-based jobs employed by the eligible employer at the location at which the job is performed or based on the last day of the current qualifying period. For each new qualified high-wage job, the number of high-wage jobs must be at least one more than the number of high-wage jobs employed on the day prior to the day the job was created.
6. Enter the number of previous qualified periods claimed for this job. The high-wage jobs tax credit is limited to four qualifying periods for each job.
7. To qualify for the credit, the eligible employee must receive wages for the qualifying period of at least:
 - \$40,000 or more if the qualifying job is located in Albuquerque, Las Cruces, Rio Rancho, Roswell or Santa Fe, or
 - \$28,000 or more if the qualifying job is located anywhere else in New Mexico.
8. Enter a unique 5-digit number identifying this position. It may be any numeric characters you choose, but must remain the same for purposes of reporting the high-wage jobs tax credit. The number must be unique to the position and separate from the employee occupying the position.

Compute the high-wage jobs tax credit.

9. Enter the total wages and benefits paid to the eligible employee during this qualified period.
10. Multiply Line 9 by 0.10 (10%), and enter here.
11. Enter the lesser of Line 10 or \$12,000. If more than one qualified employee occupied this job during this period, adjust the amount on Line 11 so that the total credit claimed for qualified employees during this period does not exceed \$12,000. A certificate of eligibility for each employee in a qualified job during the qualified period must be included on the same Form RPD-41288, *Application for High-Wage Jobs Tax Credit*.

Certifications.

To qualify for the high-wage jobs tax credit, all of the following certifications must be met. Check the boxes that apply and complete the requested information.

12. Certify that the employee who is occupying the job during this period meets the definition of "eligible employee" below.
13. Certify the amount of wages paid to the eligible employee occupying the qualifying job for the qualified period.
14. Certify the number of weeks the employee occupied this job during this qualified period. If less than 48 weeks, write the name of the other employee(s) occupying this job during this period. The total weeks the job was occupied during this period must total 48 weeks. A certificate of eligibility for each qualified employee during the qualified period must be attached and included on the same Form RPD-41288, *Application for High-Wage Jobs Tax Credit*.
15. Certify whether the job is performed or based at a location in Albuquerque, Las Cruces, Rio Rancho, Roswell or Santa Fe, or at a location in New Mexico other than these municipalities.

This form must be signed and notarized. Attach the completed certificate to Form RPD-41288, *Application for High-Wage Jobs Tax Credit*, and mail to: Taxation and Revenue Department, Audit Technical Support Services, P.O. Box 8485, Santa Fe, NM 87198-8485. The Department will notify you when approved. Once approved, use Form RPD-41290, *High-Wage Jobs Tax Credit Claim Form*, to claim the credit against the modified combined tax liability due. Any excess will be refunded. See the instructions for Form RPD-41288 or RPD-41290 for the definition of "modified combined tax liability".

IMPORTANT: The Department may require you to furnish additional documentation to verify eligibility.

DEFINITIONS:

"Eligible Employee" means any New Mexico resident employed by an eligible employer **other than** an individual who:

- a. bears any of the relationships described in Paragraphs (1) through (8) of the 26 U.S.C. Section 152(a) to the employer or, if the employer is a corporation to an individual who owns, directly or indirectly, more than 50% in value of the outstanding stock of the corporation or, if the employer is an entity other than a corporation to an individual who owns, directly or indirectly, more than 50% of the capital and profits interest in the entity;
- b. if the employer is an estate or trust, is a grantor, beneficiary or fiduciary of the estate or trust, or is an individual who bears any of the relationships described in Paragraphs (1) through (8) of 26 U.S.C. Section 152(a) to a grantor, beneficiary or fiduciary of the estate or trust;
- c. is a dependent, as that term is described in 26 U.S.C. Section 152(a)(9), of the employer or, if the taxpayer is a corporation of an individual who owns, directly or indirectly, more than 50% in value of the outstanding stock of the corporation or, if the employer is an entity other than a corporation of an individual who owns, directly or indirectly, more than 50% of the capital and profits interest in the entity or, if the employer is an estate or trust of a grantor, beneficiary or fiduciary of the estate or trust, or
- d. is working or has worked as an employee or as an independent contractor for an entity that directly or indirectly owns stock in a corporation of the eligible employer or other interest of the eligible employer that represents 50% or more of the total voting power of that entity or has a value equal to 50% or more of the capital and profits interest in the entity.

"Qualifying Period" means the 12 months beginning on the day an eligible employee begins working in a new high-wage economic-based job, or 12 months beginning on the anniversary day an eligible employee began working in a new high-wage economic-based job.

See RPD-41288, *Application for High-Wage Jobs Tax Credit*, instructions for the definitions of **"Wages"**, **"Benefits"**, **"Eligible employer"**, **"High-wage economic-based job"** and **"Modified combined tax liability"**.